

## HOUSE BILL NO. 623

INTRODUCED BY F. SMITH

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4 A BILL FOR AN ACT ENTITLED: "AN ACT REDUCING TO 0.5 PERCENT FROM 1 PERCENT THE AMOUNT  
5 OF THE GASOLINE LICENSE TAX OR SPECIAL FUELS TAX THAT A DISTRIBUTOR MAY RETAIN AS AN  
6 ALLOWANCE FOR COLLECTING THE TAX; AMENDING SECTIONS 15-70-205 AND 15-70-344, MCA; AND  
7 PROVIDING AN EFFECTIVE DATE AND AN APPLICABILITY DATE."

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9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

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11 **Section 1.** Section 15-70-205, MCA, is amended to read:  
12 **"15-70-205. Distributor's statement and payment -- confidentiality.** (1) Each distributor shall, not  
13 later than the 25th day of each calendar month, except as provided in 15-70-113(3), ~~render a true file a~~ signed  
14 statement ~~to~~ with the department of all gasoline distributed and received by the distributor in this state during  
15 the preceding calendar month and containing any other information that the department may reasonably require  
16 in order to administer the gasoline license tax law. The statement must be accompanied by a payment in an  
17 amount equal to the tax imposed by 15-70-204 less any refund credit issued under 15-70-226 and less ~~4%~~ 0.5%  
18 of the total tax that may be deducted by the distributor as an allowance for collecting the tax. An allowance may  
19 not be deducted from the 4-cent tax on aviation fuel.

20 (2) A distributor engaged in or carrying on a business at more than one place or location in ~~this~~ the state  
21 may include all places of business in one statement.

22 (3) The department ~~or a deputy, assistant, agent, clerk, or other~~ or an employee of the department may  
23 not publish or otherwise disseminate information contained in a statement required under this section in a form  
24 that allows identification of a distributor or a purchaser of gasoline. This section does not prohibit:

25 (a) the delivery to a distributor or the distributor's authorized representative of a certified copy of any  
26 return or report filed in connection with the tax;

27 (b) the inspection by the attorney general or other legal representative of the state of the report or return  
28 of a distributor who brings an action to set aside or review the tax based on the report or return or against whom  
29 an action or proceeding has been instituted in accordance with the provisions of Title 15;

30 (c) the publication of statistics classified to prevent the identification of particular reports or returns and

1 the items in the reports or returns;

2 (d) the inspection by the commissioner of internal revenue of the United States or the proper officer or  
3 any representative of either officer of the report or return of any distributor or the furnishing to the officer or  
4 authorized representative of an abstract of the report or return, but permission must be granted or information  
5 must be furnished to the officer or the officer's representative if the statutes of the United States or the other  
6 state grant substantially similar privileges to the proper officer of this state charged with the administration of this  
7 chapter or must be in compliance with 15-70-121 and 15-70-122; or

8 (e) the compliance of the department with any order of a court of competent jurisdiction."  
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10 **Section 2.** Section 15-70-344, MCA, is amended to read:

11 **"15-70-344. Distributor's statement and payment -- confidentiality.** (1) Each distributor shall, not  
12 later than the 25th day of each calendar month, except as provided in 15-70-113(3), ~~render to the department~~  
13 ~~of transportation~~ file a signed statement with the department that specifies all special fuel distributed and  
14 received by the distributor in this state during the preceding calendar month and that contains other information  
15 the department may reasonably require in order to administer the special fuel license tax law. The statement  
16 must be accompanied by a payment in an amount equal to the tax imposed by 15-70-343, less any refund credit  
17 issued under 15-70-356 and less 4% 0.5% of the total tax that may be deducted by the distributor as an  
18 allowance for collection.

19 (2) A distributor engaged in or carrying on a business at more than one location in ~~this~~ the state may  
20 include all places of business in one statement.

21 (3) The department ~~or a deputy, assistant, agent, clerk, or other~~ or an employee of the department may  
22 not publish or otherwise disseminate information contained in a statement required under this section in a form  
23 that allows identification of a distributor or a purchaser of special fuel. This section does not prohibit:

24 (a) the delivery to a distributor or a distributor's authorized representative of a certified copy of any return  
25 or report filed in connection with the distributor's tax;

26 (b) the inspection by the attorney general or by another legal representative of the state of the report  
27 or return of a distributor who brings an action to set aside or review the tax based on the report or return or  
28 against whom an action or proceeding has been instituted in accordance with the provisions of Title 15;

29 (c) the publication of statistics classified to prevent the identification of particular reports or returns and  
30 the items in the reports or returns;

1 (d) the inspection by the commissioner of internal revenue of the United States or by the proper officer  
2 of any state imposing a tax on special fuel or by any representative of either officer of the report or return of any  
3 distributor or the furnishing to the officer or authorized representative of an abstract of the report or return, but  
4 permission must be granted or information must be furnished to the officer or the officer's representative only  
5 if the statutes of the United States or the other state grant substantially similar privileges to the proper officer of  
6 this state charged with the administration of this chapter or in compliance with 15-70-121 and 15-70-122; or  
7 (e) the compliance of the department with any order of a court of competent jurisdiction."  
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9 NEW SECTION. Section 3. Saving clause. [This act] does not affect rights and duties that matured,  
10 penalties that were incurred, or proceedings that were begun before [the effective date of this act].  
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12 NEW SECTION. Section 4. Effective date. [This act] is effective July 1, 2003.  
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14 NEW SECTION. Section 5. Applicability. [This act] applies to gasoline license and special fuels taxes  
15 collected by the distributor after June 30, 2003.  
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